

**BLAINE SCHOOL DISTRICT No. 503**  
**Whatcom County, Washington**  
**September 1, 1991 Through August 31, 1992**

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**Schedule Of Findings**

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1. Staff Mix Should Be Correctly Reported

Our examination of staff mix reported to the Superintendent of Public Instruction (SPI) revealed that 15 of 81 certified employees were incorrectly reported, resulting in incorrect placement on the Legislative Evaluation and Accountability Program (LEAP) table for those employees. The error was caused by the district including academic credits in the calculation of total in-service credits.

Staff mix factors are an integral part of the state funding formula for school districts. The factors are determined by each certified staff member's educational training and professional experience as of October 1 of each year, and assigning to them the appropriate staff mix factor from the LEAP table. The guidelines for placement upon the table are set forth in Chapter 392-121 of the *Washington Administrative Code* (WAC).

WAC 392-121-257 Definition--In-service credits, states in part:

As used in this chapter, "in-service credits" mean credits determined as follows:

- (1) Credits are earned after August 31, 1987.
- (2) Credits are earned on or before October 1 of the year for which allocations are being calculated pursuant to this chapter.
- (3) Credits are earned in either:
  - (a) A locally approved in-service training program . . .
  - (b) A state approved continuing education program offered by an education agency approved to provide in-service . . .
- (4) Credits are not counted as academic credits pursuant to WAC 392-121-255.

As a result of this error, the staff mix reports were inaccurate and have resulted in excess state apportionment payments to Blaine School District in the amount of \$28,946.27.

We recommend that the district correct all staff mix data to reflect the correct in-service credits and report these corrections to the Superintendent of Public Instruction. We further recommend that SPI make the necessary adjustment to the district's apportionment.

